E. C. No. 896

ESTIMATES COMMITTEE
(1978-79)

(SIXTH LOK SABHA)

TWENTY-SECOND REPORT

MINISTRY OF FINANCE

Demands for Grants (General)—Revision of Works Schedules

Presented to Lok Sabha on

LOK SABHA SECRETARIAT
NEW DELHI

August, 1978/Sravana, 1900 (S)

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TO

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(1978-79)

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Shri K. S. Bhalla—*Chief Financial Committee Officer.*

Shri H. C. Bahl—*Senior Financial Committee Officer.*

INTRODUCTION

I, the Chairman, Estimates Committee, having been authorised by the Committee to submit the Report on their behalf present this Twenty Second Report on the Ministry of Finance—Demands for Grants (General)— Revision of Works Schedules.

2. The Estimates Committee took evidence of the representatives of the Ministry of Finance, Ministry of Works and Housing and P & T Board on 30 May, 1978. The Committee wish to express their thanks to the officers of these Ministries etc. for placing before them the material and information they wanted in connection with the examination of the subject. The Report was considered and adopted by the Committee on 12 August, 1978.

3. For facility of reference, the conclusions|recommendations of the Committee have been printed in thick type in the body of the Report. A summary of the conclusions|recommendations is appended to the Report (Appendix II).

NEW DELHI;
August 17, 1978
Sravana 26, 1900 (*S*).

SATYENDRA NARAYAN SINHA,
Chairman
Estimates Committee.

DRAFT REPORT

The Estimates Committee (Fifth Lok Sabha), in their Twenty-fourth Report, had recommended rationalisation of the structure and contents of the Demands for Grants including, *inter alia*, the transfer of informative statements and schedules from Part II of the Demands to Part III (Detailed Demands) and formal laying of the Detailed Demands on the Table of the House. One of the schedules included in the Detailed Demands for Grants gives details of works provided for in the Budget. All works individually costing Rs. 5 lakhs or more are at present exhibited in this schedule.

2. In a memorandum (Appendix I) submitted to the Estimates Committee the Ministry of Finance (Department of Economic Affairs) have furnished the following table giving an idea of the current magnitude of volume of these details as per Detailed Demands for Grants for 1977-78 in respect of Ministries mainly concerned with execution of works:

Ministry/Department	Number of works provided in Budget for 1977-78			
	Total	works with outlays		
		Exceeding Rs. 25 lakhs	Between Rs. 10 to 25 lakhs	Below Ms. 10 lakhs
P & T .	2231	817	680	734
Works & Housing .	1070	198	85	787
Shipping and Transport . .	1297	577	402	318
Energy	12	12	—	—
TOTAL .	4610	1604	1167	1839

3. They have further stated that the question of fixing suitable limits for new works to be undertaken by Government without seeking specific Parliamentary approval was examined in the Sixties by the Public Accounts Committee (Third Lok Sabha) and dealt with in their Tenth Report (1962-63). The Committee, while accepting the Government's view that limits for this purpose should be such as would secure effective Parliamentary control over major items and leave those, which were not of any great significance indivi-

dually, at the discretion of the executive within the overall provision sanctioned by Parliament under the Grants concerned, recommended *inter alia* that:—

(i) The Ministries should have the power to reappropriate funds available within the sanctioned Grant for meeting the cost of new works below Rs. 25 lakhs, provided they do not constitute a "new form of service."

(ii) Re-appropriatoin of funds to new works estimated to cost Rs. 10 lakhs or more each should not be made by the administrative Ministries without the specific approval of the Finance Ministry.

(iii) A detailed report should be made to Parliament regarding new works costing Rs. 10 lakhs or more each which were not included in the original Budget but were undertaken during the course of the year.

4. The Ministry of Finance have further added that the practice of exhibition of details of works individually costing Rs. 5 lakhs or more has been reviewed in the context of cost escalations of projects during the last 14 years, the progressive increase in the number of works undertaken by Government and the need to avoid meticulous details for relatively small cost works so as to facilitate more effective Parliamentary control over major and essential proposals of Government expenditure. If particulars of works estimated to cost individually Rs. 10 lakhs or above only are included in the schedule to be annexed to the Detailed Demands, as much as 60 per cent of the works presently listed would continue to be listed. In the view of the Ministry of Finance, non-exhibition of details of works costing below Rs. 10 lakhs is unlikely to dilute the effectiveness of parliamentary control on major works proposals; it would reduce much of the effort involved in collecting and tabulating details of relatively minor works, lead to economy in use of paper and also facilitate speedier printing of Detailed Demands and their presentation to Parliament. This proposal, it is submitted, is in conformity with the aforesaid recommendation of the Public Accounts Committee made in their Tenth Report (Third Lok Sabha).

5. Against this background the Ministry of Finance have sought the approval of the Estimates Committee to their proposal that works schedule in Detailed Demands for Grants may henceforth exhibit details of those works only which are estimated to cost Rs. 10 lakhs or more individually, the others (costing below Rs. 10 lakhs individually) being lumped together.

6. On being asked about the time when the limit of Rs. 5 lakhs was fixed, the rationale behind fixing this limit and the extent of escalation of cost works since then, the representative of the Ministry of Finance stated during evidence:—

> "The limit of Rs. 5 lakhs was fixed in 1962 and was applicable from the budget for 1963-64 onwards. As regards the rationale behind this limit of Rs. 5 lakhs at that time, because of the increase in the number of works, it was thought that if only schemes of Rs. 5 lakhs and above were shown, attention would be focussed on the more important items of work. Since 1962-63, the cost of works has risen roughly three times. Taking 1966 as the base, i.e. Rs. 100, it is now Rs. 270. A work which cost Rs. 5 lakhs then, would now cost roughly Rs. 15 lakhs."

7. As regards the increase in the number of works, the representative of the Ministry of Finance further stated:—

> "....In the case of P&T, in 1963-64, the total number of items included was 472. Out of these 103 were for 25 lakhs and above; 184 between 10 to 25 lakhs and 185 below Rs. 10 lakhs. Roughly 39 per cent fall in the category of 5 to 10 lakhs. Today, the position is that out of 2347 items, 823 items are in the bracket of 25 lakhs and above, 695 between 10 and 25 lakhs and 729 between 5 and 10 lakhs. As a percentage to the total number of items those which fall in 5 to 10 lakhs category, constitute 31 percent as against 39 per cent in 1963-64."

8. When asked if the rationale behind providing details of works costing Rs. 10 lakhs or more was to reduce the cost and time of printing, the representative of the Ministry of Finance replied:—

> "The Cost of printing is not such a large amount. That is not so important. The more important thing is that when the budget comes before the Parliament, the attention should be focussed on more important things. This is the rationale when the limit was revised in 1962 and since then the cost of construction has gone up. If a large number of minor items were exhibited along with other major items, then the attention would be equally focussed on more important schemes and less important schemes."

9. The Committee desired to know the procedure followed to inform Parliament about the works initially costing less than Rs. 5 lakhs but exceeding this limit during the course of construction. The representative of the P & T Board stated that in cases where revised estimate was raised to more than Rs. 5 lakhs, the work would be shown in the next year's demands for grants. But if it was completed during the same year, it would not be shown next year.

10. The Committee desired to be furnished with a statement showing the number of works during 1976-77 and 1977-78 which were originally estimated to cost less than Rs. 5 lakhs each but the cost of which actually exceeded Rs. 5 lakhs during the course of construction and the number of such works which were completed during the same financial year and hence could not be exhibited in the Detailed Demands for Grants of the following year. The Ministry of Finance (Deptt. of Economic Affairs) have furnished the following information in respect of the Posts and Telegraphs, the Ministry of Works and Housing and the Ministry of Shipping and Transport:

Ministry/Department	Financial Year	No. of works originally estimated to cost less than Rs. 5 lakhs included in the Budget	Out of the works in column (3) works in respect of which cost actually exceeded Rs. 5 lakhs during the course of construction	No. of works in column (4) completed during the same financial year
1	2	3	4	5
Posts & Telegraphs	1976-77	5817	34	—
	1977-78	6175	1	—
Works and Housing .	1976-77	521	5	2
	1977-78	611	10	2
Shipping and Transport	1976-77	161	2	—
	1977-78	121	—	—

11. As in certain circumstances, like those indicated below, the works may not come to the notice of Parliament, the Committee desired to know the procedural safeguards that should be taken to ensure that such works were brought to the notice of Parliament at the first available opportunity:

(a) A work may initially be estimated to cost less than the prescribed monetary limit and may not be exhibited in the Detailed Demands for Grants. The actual expenditure may, however, exceed this limit during the course of construction and the work may be

completed during the same financial year and may not be required to be mentioned in the next year's budget.

(b) A large project may be split up into two or more parts, each part estimated to cost less than the prescribed monetary limit and its exhibition in the Demands for Grants might be avoided willingly or unwillingly.

(c) A work costing less than the prescribed limit is not exhibited separately in the Detailed Demands for Grants but is lumped with other such works for which a lumpsum provision is made in the budget. If such a work is later on given up for any reason Parliament does not come to know about it.

12. In a written reply, Ministry of Finance (Department of Economic Affairs) have stated as follows:—

"(a) The works which are not included in the works Annexure in the Detailed Demands for Grants at Budget stage (as their cost was less than the monetary limit prescribed for exhibition therein) but the actual expenditure on which exceeds the monetary limit and where they get completed during the course of the financial year itself, can be brought to the notice of Parliament in an annexure to be appended to the last batch of Supplementary Demands for Grants.

(b) The General Financial Rules as also the Departmental Codes prohibit splitting of works and it is seen, as part of financial scrutiny, that this does not happen. Administrative approvals and expenditure sanctions are issued for the composite works and not for the individual components thereof.

(c) Since details of works costing below the monetary limit prescribed for exhibition in the "Works Annexure" are not individually brought before Parliament and only lump provision therefor is included, it is for consideration whether it is necessary to make any report in respect of such works if they are subsequently dropped."

13. The Committee note that details of works individually costing Rs. 5 lakh or more are being exhibited in a schedule to the detailed Demands for Grants of the Ministries concerned. This practice has been followed since 1963-64. They have been informed that there has been considerable escalation of costs of works and increase in their number since 1963-64 and the work which cost Rs. 5 lakhs

then would now cost roughly Rs. 15 lakhs. As an illustration they have been informed that the number of works, in case of Posts and Telegraphs alone, costing Rs. 5 lakhs or more has increased from 472 in 1963-64 (including 185 below Rs. 10 lakhs) to 2347 in 1977-78 including 729 works costing between 5 and 10 lakhs. They have further been informed that in the year 1977-78, out of a total number of 4610 works in respect of the P & T and the Ministries of Works and Housing Shipping and Transport and Energy, listed in the Budget, as many as 1839 (nearly 40 per cent) were such as cost between Rs. 5 and 10 lakhs In the context of the cost escalation of projects during the last 14 years, progressive increase in the number of works undertaken by the Government and the need to avoid meticulous details for relatively small works so as to facilitate more effective parliamentary control over major and essential proposals of government expenditure, the Ministry of Finance have proposed that henceforth the works schedule in the Detailed Demands for Grants may exhibit details of those works only which are estimated to cost Rs. 10 lakhs or more individually, others (costing below Rs. 10 lakhs individually) being lumped together.

14. The Committee note that if this proposal is accepted, as many as 40 per cent of the works presently listed in the Budget would be taken out of the Schedule annexed to the Detailed Demands for Grants and these would not come to the specific notice of Parliament. But in view of the approximately 300 per cent escalation in the cost of works since 1963-64 when the existing practice was started, the Committee feel that the relatively small works which are now proposed to be taken out of the Detailed Demands for Grants will be more or less similar in nature and dimension to those which were then kept out of the Demands and in actual practice the major works involving high expenditure (then more than Rs. 5 lakhs and now more than Rs. 10 lakhs) would continue to receive the specific attention of Parliament at the time of discussion on Budget as before. The Committee therefore accept the proposal made by the Ministry of Finance that details of only such works as cost Rs. 10 lakhs or more individually may henceforth be exhibited in the works schedule annexed to the Detailed Demands for Grants and other works (costing less than Rs. 10 lakhs) may be lumped together.

15. The Committee would like that the following safeguards should be taken to ensure effective parliamentary control over works expenditures.

(a) In case of works which are originally estimated to cost less than Rs.10 lakhs individually, but expenditure on

which exceeds this limit during the course of execution, it should be ensured that the details thereof are included in the works schedule to the Detailed Demands for Grants for the next financial year. In respect of such works as are completed during the same financial year, the necessary details may be given in an Annexure to the last batch of Supplementary Demands for Grants for that financial year.

While making financial scrutiny of and according administrative approval to works, it should be ensured that works are not spit up in parts so as to keep expenditure on each item below the prescribed monetary limit of Rs. 10 lakhs in order to avoid its exhibition in the Detailed Demands, wittingly or unwittingly.

(c) All works which are originally estimated to cost less than Rs. 10 lakhs individually and are lumped together in the Detailed Demands, but while are dropped during the course of the financial year should be brought to the notice of Parliament alongwith the last batch of Supplementary Demands for Grants stating the reasons for dropping such works.

NEW DELHI;
August 17, 1978
Sravana 26, 1900 (*S*).

SATYENDRA NARAYAN SINHA,
Chairman,
Estimates Committee.

APPENDIX I

(*Vide* para 2 of the Report)

No. F. 3 (94)—B(D)/77

GOVERNMENT OF INDIA
Ministry of Finance
(Department of Economic Affairs)
New Delhi, the 23rd January, 1978.

MEMORANDUM

SUBJECT: Works Annexure-raising of limit for purposes of exhibition in Detailed Demands for Grants.

The Estimates Committee (Fifth Lok Sabha), in their Twenty-fourth Report, accepted the proposals of this Ministry for rationalisation of the structure and contents of the Demands for Grants including, *inter alia*, the transfer of informative statements and schedules from Part II of the Demands to Part III (Detailed Demands) and formal laying of the Detailed Demands on the Table of the House.

2. One of the schedules included in the Detailed Demands for Grants gives details of works provided for in the Budget. All works individually costing Rs. 5 lakhs or more are at present exhibited in this schedule. The table below gives an idea of the current magnitude of volume of these details as per Detailed Demands for Grants for 1977-78 in respect of Ministries mainly concerned with execution of works.

Table

Ministry/Department	Number of works provided in Budget 1977-78				No. of printed pages in Detailed Demands		
	Total	Works with outlays			Works costing Rs. 10 lakhs and above	Works costing below Rs. 10 lakhs	Total
		Exceeding Rs. 25 lakhs	between Rs. 10 to 25 lakhs	below Rs. 10 lakhs			
					(Approx)	(Approx)	
P & T . .	2231	817	680	734	172	85	257
Works & Housing	1070	198	85	787	20	55	75
Shippiug and Transport	1297	577	402	318	122	41	163
Energy	12	12	—	—	2	—	2

3. The question of fixing suitable limits for new works to be undertaken by Government without seeking specific Parliamentary approval was examined in the sixties by the Public Accounts Committee (Third Lok Sabha). In their tenth Report, the Committee, while accepting the Government's view that limits for this purpose should be such as would secure effective Parliamentary control over major items and leave those, which were not of any great significance individually, at the discretion of the executive within the overall provision sanctioned by Parliament under the Grants, concerned, recommended *inter alia* that:

(i) The Ministries should have the power to reappropriate funds available within the sanctioned Grant for meeting the cost of new works below Rs. 25 lakhs, provided they do not constitute a "new form of service".

(ii) Re-appropriation of funds to new works estimated to cost Rs. 10 lakhs or more each should not be made by the administrative Ministries without the specific approval of the Finance Ministry.

(iii) A detailed report should be made to Parliament regarding new works costing Rs. 10 lakhs or more each which were not included in the orginial Budget but were undertaken during the course of the year.

4. The practice of exhibition of details of works individually costing Rs. 5 lakhs or more has been reviewed in the context of cost escalations of projects during the last 14 years, the progressive increase in the number of works undertaken by Government and the need to avoid meticulous details for relatively small cost works so as to facilitate more effective Parliamentary control over major and essential proposals of Government expenditure. It will be observed from the details given in the table in paragraph 2 that if particulars of works estimated to cost individually Rs. 10 lakhs or above are only included in the schedule to be annexed to the Detailed Demands, as much as 60 per cent of the works presently listed would continue to be listed. While, therefore, the non-exhibition of details of works costing below Rs. 10 lakhs is unlikely to dilute the effectiveness of Parliamentary control on major work proposals, it will reduce much of the effort involved in collecting and tabulating details of relatively minor works, lead to economy in use of paper and also facilitate speedier printing of Detailed Demands and their presentation to Parliament. This proposal is in conformity

with the recommendation of the Public Accounts Committee (Third Lok Sabha) in their tenth Report.

5. The Estimates Committee is therefore requested to approve the proposal that works schedules in Detailed Demands for Grants may henceforth exhibit details of those works only which are estimated to cost Rs. 10 lakhs or more individualy; the others (costing below Rs. 10 lakhs individually) being lumped together.

6. This note has been seen by Audit.

Sd/-
(K. N. ROW)
Joint Secretary to the Government of India.

To

The Chairman and Members of the Estimates Committee.

APPENDIX II

(*Vide* Introduction to the report)

Summary of Recommendations conclusions contained in the Report

S. No.	Reference to Para No. of the Repart	Summary of Recommendations/Conclusions
(1)	(2)	(3)
1.	13	The Committee note that details of works individually costing Rs. 5 lakh or more are being exhibited in a schedule to the detailed Demands for Grants of the Ministries concerned. This practice has been followed since 1963-64. They have been informed that there has been considerable escalation of costs of works and increase in their number since 1963-64 and the work which cost Rs. 5 lakhs then would now cost roughly Rs. 15 lakhs. As an illustration they have been informed that the number of works, in case of Posts and Telegraphs alone, costing Rs. 5 lakhs or more has increased from 472 in 1963-64 (including 185 below Rs. 10 lakhs) to 2347 in 1977-78 including 729 works costing between 5 and 10 lakhs. They have further been informed that in the year 1977-78, out of a total number of 4610 works in respect of the P&T and the Ministries of Works and Housing, Shipping and Transport and Energy, listed in the Budget, as many as 1839 (nearly 40 per cent) were such as cost between Rs. 5 and 10 lakhs. In the context of the cost escalation of projects during the last 14 years, progressive increase in the number of works undertaken by the Government and the need to avoid meticulous details for relatively small works so as to facilitate more effective parliamentary control over major and essential proposals of government expenditure, the Ministry of Finance have pro-

1883 LS—2.

1	2	3
		posed that henceforth the works schedule in the Detailed Demands for Grants may exhibit details of those works only which are estimated to cost Rs. 10 lakhs or more individually, others (costing below Rs. 10 lakhs individually) being lumped together.
	14	The Committee note that if this proposal is accepted, as many as 40 per cent of the works presently listed in the Budget would be taken out of the Schedule annexed to the Detailed Demands for Grants and these would not come to the specific notice of Parliament. But in view of the approximately 300 per cent escalation in the cost of works since 1963-64 when the existing practice was started, the Committee feel that the relatively small works which are now proposed to be taken out of the Detailed Demands for Grants will be more or less similar in nature and dimension to those which were then kept out of the Demands and in actual practice the major works involving high expenditure (then more than Rs. 5 lakhs and now more than Rs. 10 lakhs) would continue to receive the specific attention of Parliament at the time of discussion on Budget as before. The Committee therefore accept the proposal made by the Ministry of Finance that details of only such works as cost Rs. 10 lakhs or more individually may henceforth be exhibited in the works schedule annexed to the Detailed Demands for Grants and other works (costing less than Rs. 10 lakhs) may be lumped together.
2.	15	The Committee would like that the following safeguards should be taken to ensure effective parliamentary control over works expenditure:
		(a) In case of works which are originally estimated to cost less than Rs. 10 lakhs individually, but expenditure on

(1)	(2)	(3)
		which exceeds this limit during the course of execution, it should be ensured that the details thereof are included in the works schedule to the Detailed Demands for Grants for the next financial year. In respect of such works as are completed during the same financial year, the necessary details may be given in an Annexure to the last batch of Supplementary Demands for Grants for that financial year.
		(b) While making financial scrutiny of and according administrative approval to works, it should be ensured that works are not spilt up in parts so as to keep expenditure on each item below the prescribed monetary limit of Rs. 10 lakhs in order to avoid its exhibition in the Detailed Demends, wittingly or unwittingly.
		(c) All works which are originally estimated to cost less than Rs. 10 lakhs individually and are lumped together in the Detailed Demands, but which are dropped during the course of the financial year should be brought to the notice of Parliament alongwith the last batch of Supplementary Demands for Grants stating the reasons for dropping such works.

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